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भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं ।

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 06, 2020

S.O.285 .-In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Rajasthan Goods and Services Tax (Seventh Amendment) Rules, 2020.

2. In the Rajasthan Goods and Services Tax Rules, 2017, with effect from the 01st day of April, 2020, in rule 7, for the Table, the following Table shall be substituted, namely:-

"**Table**

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	**(1A)**	**(2)**	**(3)**
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half percent of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half percent of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half percent of the turnover of taxable supplies of goods and services in the State or

			Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three percent of the turnover of supplies of goods and services in the State or Union territory.''.

3. In the said rules, with effect from 20th February, 2020, in rule 109A:-

(i) in clause (a) of sub-rule (1):-

(a) for the words "Additional Commissioner", the words "Special Commissioner" shall be substituted.

(b) for the words "Joint Commissioner", the words "Additional Commissioner" shall be substituted.

(ii) in clause (b) of sub-rule (1):-

(a) for the words "Joint Commissioner" , the words "Additional Commissioner" shall be substituted.

(b) for the words "Deputy or Assistant Commissioner or State Tax Officer" , the words "Joint or Deputy or Assistant Commissioner" shall be substituted.

(iii) in clause (a) of sub-rule (2):-

(a) for the words "Additional Commissioner" , the words "Special Commissioner" shall be substituted.

(b) for the words "Joint Commissioner" , the words "Additional Commissioner" shall be substituted.

(iv) in clause (b) of sub-rule (2):-

(a) for the words "Joint Commissioner" , the words "Additional Commissioner" shall be substituted.

(b) for the words "Deputy or Assistant Commissioner or State Tax Officer" , the words "Joint or Deputy or Assistant Commissioner" shall be substituted.

[F.12(46) FD/Tax/2017-Pt-III-199]
By Order of the Governor,
NISHANT JAIN,
Joint Secretary to the Government.

राज्य केन्द्रीय मुद्रणालय, जयपुर।